

## **REG-45-004 CLAIM FOR HOMESTEAD EXEMPTION**

004.01 To claim a homestead exemption, the claimant must file Exemption Application, Form 458, after January 1 and on or before April 1 with the county assessor of the county wherein the homestead is located. Failure to timely file the properly completed application shall constitute a waiver of the exemption for that year. The county board of equalization may grant an extension for filing from April 1 to April 20, upon written appeal. (See Reg-45-005.01.)

The application shall be signed by the person claiming the exemption who is owner-occupant of the homestead. More than one qualified owner-occupant of the same residence may file an application. However, if the claimant is incompetent, a guardian or conservator may sign the application; or, if the claimant is unable to apply for a homestead exemption and has given a written power of attorney for that purpose, the attorney-in-fact may sign the application if a copy of the power of attorney is attached to the application.

If an owner-occupant who is qualified for a homestead exemption dies after January 1 and before April 1, the personal representative may sign and file the application on or before April 1 of that year if the surviving spouse of the owner continues to occupy the homestead. This application will be effective for that year only.

If a change in ownership or residency occurs between January 1 and August 15, the exemption will be rejected for that year, unless the claimant qualifies for a transfer under Reg-45-013. If such change occurs after August 15, the exemption will continue for that year only.

004.02 Additional information must be submitted with the Exemption Application, Form 458, for the following categories of exemption:

004.02A For purposes of an exemption claimed as a qualified disabled individual or a veteran totally disabled due to a non-service-connected accident or illness, the applicant shall file with the application a certification from a qualified medical physician on a form prescribed by the Nebraska Department of Revenue affirming the status of the claimant. A disabled veteran may substitute a certification from the United States Department of Veterans' Affairs affirming total disability.

004.02B For purposes of all other military related exemptions, the applicant shall file with the exemption application a certification from the United States Department of Veterans' Affairs affirming the status of the claimant.

004.02C For purposes of an exemption claimed on a home substantially contributed to by the United States Department of Veterans' Affairs, the applicant shall file with the exemption application a certification from the United States Department of Veterans' Affairs affirming the contribution to the homestead property. Once this certification is submitted and the application approved, it is not necessary to renew the certification with subsequent annual filings. A copy of the original certification shall be attached to subsequent annual applications, Forms 458.

004.03 An Exemption Application, Form 458, must be filed each year by:

004.03A A qualified veteran totally disabled due to a non-service-connected accident or illness and a veteran whose home was contributed to by the United States Department of

## Veterans' Affairs.

004.04 The claimant of a previously filed, approved homestead exemption who is not required to file an annual application shall file a Certification of Status, Form 458A, with the county assessor of the county where the homestead is located. The certification shall be filed after January 1 and on or before April 1 of each year. Failure to timely file the certification shall be a waiver of the exemption for that year. The county board of equalization may grant an extension for filing from April 1 to April 20, upon written appeal. (See Reg-45-005.01.)

If the claimant, when filing a certification, fails to notify the county assessor of a change in status and this results in an unlawful continuation of a homestead exemption, the tax that would have been due, together with penalty and interest, shall become a lien on the property when entered upon the books of the county treasurer. Any person who has permitted an unlawful allowance of a homestead exemption shall forfeit his or her right to a homestead exemption on any other property located in this state for the two succeeding years.

004.06 When an application is disapproved, it shall be the duty of the applicant to refile a new timely application and a new disability certification if pertinent, for any subsequent year.

For audit purposes, the county assessor shall retain a copy of all applications and certifications.

(Section 77-3511, R.R.S. 1943, and sections 77-3510, 77-3512 through 77-3515, and 77-3517, R.S.Supp., 1992. January 24, 1993.)